

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 15486
[Redacted],)	
)	ADDENDUM TO DECISION
Petitioners.)	
_____)	

On November 14, 2001, the Idaho State Tax Commission issued a decision affirming the Notice of Deficiency Determination dated February 26, 2001 issued to [Redacted] (taxpayers). The Tax Commission's decision stated that the taxpayers were required to file Idaho income tax returns and that they had a tax liability for the taxable years 1995, 1997, and 1998 in the total amount of \$6,531.

On December 10, 2001, the taxpayers responded to the Tax Commission's decision by submitting additional "tax protestor" documents and W-2 statements for each of the years. The Tax Commission reviewed the information and found that in its decision the Tax Commission did not give the taxpayers credit for their 1998 withholdings. Therefore, the Tax Commission adds this addendum to the decision dated November 14, 2001, to include the taxpayers' 1998 withholdings in the computation of the taxpayers' 1998 Idaho income tax liability.

The taxpayers provided a W-2 statement for the taxable year 1995 that showed withholdings made to the state of Kentucky. The taxpayers also stated they lived and worked in Kentucky the entire year of 1995. The taxpayers stated they had a house in Idaho in 1995 that they rented out but that did not mean they owed any Idaho tax. The Tax Commission looked at this additional information but was not persuaded the taxpayers were not required to file an Idaho income tax return. The taxpayers stated they filed a Kentucky income tax return for 1995; however, they did not provide a copy of that return. Since the taxpayers did not submit a copy of their Kentucky return, the Tax Commission has no basis for giving them a credit on their Idaho

return for taxes paid to another state. Therefore, the Tax Commission made no changes to the taxpayers' 1995 Idaho income tax return.

The Tax Commission also made no changes to the taxpayers' 1997 return. The W-2 statements the taxpayers provided were already accounted for in the computation of the taxpayers' 1997 Idaho tax, therefore, no change was needed.

WHEREFORE, this addendum is added to and becomes part of the decision dated November 14, 2001, and is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayers pay the following tax, penalty and interest:

<u>YEAR</u>	<u>REFUND</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1995	\$ 0	\$1,265	\$316	\$582	\$2,163
1997	0	868	217	252	1,337
1998	300				<u>< 300></u>
				TOTAL DUE	<u>\$3,200</u>

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayers' right to appeal this decision is included with this decision.

DATED this ____ day of _____, 2002.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ____ day of _____, 2002, a copy of the within and foregoing ADDENDUM DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]

Receipt No. [Redacted]

[Redacted] [Redacted]

ADMINISTRATIVE ASSISTANT 1